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Direct Taxes.	Gulden.	Per Cent.
Land tax.....	36,052,000	33.7
Building tax.....	30,200,000	28.3
Five per cent tax.....	1,856,000	1.7
Tax on business profits.....	11,284,000	10.6
Income tax.....	26,442,000	24.7
Collection fees.....	720,000	0.7
Interest from delinquents.	318,000	0.3
Total.....	106,822,000	100.0

VICTOR ROSEWATER.

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#### LOCAL PUBLIC RECORDS OF MASSACHUSETTS.

The Report on the *Custody and Condition of the Public Records of Parishes, Towns, and Counties* in Massachusetts for 1892 has recently appeared. In it the Commissioner, Robert T. Swan, makes complaint of the manner in which state laws are neglected by many town and county clerks.

The social position of the state is based largely upon the records furnished by the cities and towns, and the State laws require such records to be scrupulously cared for. In his Report, Mr. Swan shows what little attention these laws have received, and how carelessly records are kept. There has been some improvement since 1890, but in many places the current events are still imperfectly recorded or sometimes grossly neglected. These facts serve to draw our attention to the uncertainty which must accompany our social laws so long as they are founded upon records so poorly managed.

The assessors' records in Massachusetts towns, prior to about 1825, are usually preserved in files or in very small pamphlets. From that time until about 1860 they are kept in larger books, usually unbound. Since 1860 they have been kept in the cumbersome form furnished by the Commonwealth. The records are usually poorly protected from fire and flood, and comparatively few only are stored in vaults.

Mr. Swan makes the usual complaint in regard to the registration of births, marriages, and deaths, which at present is based largely upon a house-to-house canvass. Returns made in this way cannot be reliable, and illegitimate births are sure to be concealed from the canvasser.

G. N. C.